



# Instructions for Filing Out of State Tobacco Excise Tax Return on Taxpayer Access Point (TAP)

## Due date:

This monthly return and payment are due the 15<sup>th</sup> day of the next month.

## Definitions:

**MLP- Manufacturer's List Price**

**OTP-Other Tobacco Products**

**NSM-Non-Settling Manufacturer**

## Return Instructions:

Enter the **Total Manufacturer's List Price of OTP Shipped into Mississippi.**

## **OTP Sold to Exempt Entities in Mississippi**

**Invoice Date** must be a date within the filing period.

## Exemptions include tobacco:

- Donated to any charitable organization for inmate use;
- Sold to a retailer for resale on the MS and TN rivers at midstream;
- Sold to a retailer for resale in the Intercoastal Waterway in the MS Sound to crew members for use or consumption on boats or barges transporting property in interstate commerce;
- Sold to a Native American tribe;
- Sold to United States military; and
- Sold to federal or state government for inmate use.

**Entity Name** is for the name of the exempt entity and **MLP of OTP Sold** is the Manufacturer's List Price of all tobacco products other than cigarettes sold to the exempt entity.

## **Tax Credit for OTP Returned from Retailer**

The **Invoice Date** must be within the filing period.

Enter the **Invoice Number** and the **Retail Permit Number** (format 0##-#####-#).

Enter the **Retailer** and **MLP of the OTP Returned by Mississippi Retailer.**

The **OTP Sold to Exempt Entities** and **Tax Credit for OTP Return from Retailer** are subtracted from **Total MLP of OTP Shipped into Mississippi** to calculate **Taxable Value.**

**Tax Due** is **Taxable Value** multiplied by 15%.

## **NSM Cigarettes Sold or Shipped into Mississippi**

Choose the **Manufacturer** from the drop-down list. Choose the **Brand Family**. If you select "Other" from either drop-down list, you are required to enter the name in the **Other** field.

Enter the number of **20 Packs** or **25 Packs** received during the filing period. TAP converts the packs to **Sticks**.

The address fields for the Manufacturer are optional.



## **Unstamped NSM Cigarettes Sold to Licensed Wholesalers in Mississippi**

Enter the **Customer Permit Number**. The format will be 0##-#####-# or 1##-#####-#.

Enter the **Customer Name**. Choose the **Manufacturer** and **Brand Name** from the drop-down list. If you choose "Other" for

**Manufacturer or Brand**, you are required to list the name in **Other**. Enter the number of **20 Packs** and **25 Packs**. TAP converts the packs to **Sticks**.

## **Unstamped NSM Cigarettes Sold to Exempt Entities in Mississippi**

Enter the **Invoice Number**.

## Exemptions include tobacco:

- Donated to any charitable organization for inmate use;
- Sold to a retailer for resale on the MS and TN rivers at midstream;
- Sold to a retailer for resale in the Intercoastal Waterway in the MS Sound to crew members for use or consumption on boats or barges transporting property in interstate commerce;
- Sold to a Native American tribe;
- Sold to United States military; and
- Sold to federal or state government for inmate use.

**Entity Name** is for the name of the exempt entity.

Choose the **Manufacturer** and **Brand Family** from the drop-down list. If you choose "Other", you are required to enter the name in the next field.

Enter the number of **20 Packs** and **25 Packs**. TAP will convert packs to **Sticks**.

A ✓ will appear if the **Manufacturer** is a **Participating Manufacturer**.

**Unstamped NSM Cigarettes Sold to Licensed Wholesalers in MS**, and **Unstamped NSM Cigarettes Sold to Exempt Entities in MS** are subtracted from **NSM Cigarettes Sold or Shipped into Mississippi** to calculate **Total NSM Cigarettes.**



# Instructions for Filing Out of State Tobacco Excise Tax Return on Taxpayer Access Point (TAP)

**NSM Fees Due** is **Total Taxable NSM Cigarettes** at \$0.0135 per cigarette.

**Total OTP Excise Tax & NSM Fees Due** is Line 6 plus Line 12

**Total Credit** is calculated by TAP.

**Penalty**-If your return is late, you owe a penalty. Enter the correct amount of penalty you owe on Line 4. The penalty rate is 50% of the tax due.

**Interest**-If your return is late, you owe interest. Enter the correct amount of interest on line 5. Interest is 1% a month for each month past due.

**Total Due and Payable this Return** is the amount you owe.

## **Stamps Used During Month**

The **Beginning Stamp Inventory** for 20 and 25 Packs, plus the number of **Stamps Purchased During Month** is **Total Stamps Available**. **Ending Stamp Inventory** subtracted from **Total Stamps Available** is **Stamps Used During Month**.

**Return Stamps** is the number of stamps returned to DOR.

## **Net Taxable Cigarettes**

For 20 and 25 Packs, enter the **Cigarette Shipped into or Sold in Mississippi**, enter the **Cigarettes Sold to Licensed Wholesalers**, and enter **Cigarettes Sold to Exempt Persons in Mississippi**.

**Cigarettes Sold to Licensed Wholesalers** plus **Cigarettes Sold to Exempt Person in Mississippi** is **Total Tax Exempt Cigarettes**. This number subtracted from **Cigarettes Shipped into or Sold in Mississippi** is **Net Taxable Cigarettes**.

Select "**Submit**". Your password serves as your signature. By entering your password you are declaring that the return is true, correct, and complete.

You will receive a confirmation number related to your request to file the return.


## **Payment:**

Select "Schedule a Payment Now" after submitting the return.

If a bank account is not saved to this account, enter the bank account type (checking or savings). Enter the Routing Number and Account Number.

You have the option to save the bank information so that you will not have to re-enter the information when you make the next payment.

The payment date defaults to the current date. You cannot select a past date; however, you have the ability to choose a future date.

 Returns and Payments submitted after the due date are late and subject to penalties and interest.

Click "**Submit**". You are required to enter your password to confirm your payment request.

You will receive a confirmation number along with a summary of the payment request.

## **Other Payment Options:**

✓ **ACH Credit**-If you wish to submit payments by ACH credit through your financial institution, contact us at [eftunit@dor.ms.gov](mailto:eftunit@dor.ms.gov) and request ACH credit payment instructions.

✓ **Credit Card or Electronic Check**-You may pay by credit card or electronic check on [www.officialpayments.com](http://www.officialpayments.com).

There is an additional fee charged by Official Payments. Mississippi's jurisdiction code is 3400.

## **OOPS!**

If you make a mistake when filing your return or making a payment, you can withdraw the return or payment as long as the request is still pending.

## **Change of address:**

You can change addresses on file with the Department of Revenue through TAP. From the Home screen you may edit the mailing and/or physical address for the business. In the Finance Privilege account, you may add/change the address specific to this account.

## **Amend return:**

If you need to change a return that has already been filed, select "View Return" and then choose "Change" from the menu on the left.